

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

26 Liberty
0506 Whitlash Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	51,088.74	37,485.49	0.00	13,603.25	0.00	0.00
21XX Support Services - Students	1,806.88	1,806.88	0.00	0.00	0.00	0.00
222X Educational Media Services	134.43	134.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,237.53	5,237.53	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,364.40	15,364.40	0.00	0.00	0.00	0.00
Totals	73,631.98	60,028.73	0.00	13,603.25	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	73,631.98					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/60,028.73		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

26 Liberty
0508 J-I K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	676,597.10	676,597.10	0.00	0.00	0.00	0.00
222X Educational Media Services	1,147.73	1,147.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,941.20	14,941.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	122,647.12	122,647.12	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	166,763.34	166,763.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	128,795.23	128,795.23	0.00	0.00	0.00	0.00
31XX Food Services	64,206.96	64,206.96	0.00	0.00	0.00	0.00
33XX Community Services	21,580.06	21,580.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,463.80	48,463.80	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,285.35	0.00	XXXXXXXXXX	1,285.35	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,052.51	1,052.51	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,247,480.40	1,246,195.05	0.00	1,285.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,247,480.40					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/1,246,195.05		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

26 Liberty
0510 Chester Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,076,512.11	1,076,465.57	46.54	0.00	0.00	0.00
21XX Support Services - Students	22,312.88	22,312.88	0.00	0.00	0.00	0.00
222X Educational Media Services	34,193.71	34,193.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,741.67	117,407.81	333.86	0.00	0.00	0.00
24XX Support Services - School Administration	34,981.97	34,981.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,859.74	0.00	19,343.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	172,196.83	171,031.64	1,165.19	0.00	0.00	0.00
27XX Student Transportation Services	95,265.01	95,265.01	0.00	0.00	0.00	0.00
31XX Food Services	8,393.41	8,393.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,052.30	3,052.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,648.80	18,648.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,739.22	2,739.22	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,608,897.65	1,584,492.32	20,889.37	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,608,897.65					
Line A	Preliminary Indirect Cost Rate [C divided by B] 20,889.37/1,584,492.32		1.32%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (1.52%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

26 Liberty
0511 Chester H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	420,483.36	420,483.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,391.71	22,391.71	0.00	0.00	0.00	0.00
222X Educational Media Services	32,173.29	32,173.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,585.30	94,250.20	335.10	0.00	0.00	0.00
24XX Support Services - School Administration	32,959.54	32,959.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,232.60	0.00	18,716.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	166,980.90	165,860.85	1,120.05	0.00	0.00	0.00
27XX Student Transportation Services	95,165.50	95,165.50	0.00	0.00	0.00	0.00
31XX Food Services	84,141.20	84,141.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,271.98	17,271.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	70,649.68	70,649.68	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,214.43	1,214.43	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,060,249.49	1,036,561.74	20,171.79	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,060,249.49					
Line A	Preliminary Indirect Cost Rate [C divided by B] 20,171.79/1,036,561.74		1.95%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (2.15%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

26 Liberty
1224 Liberty Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	51,239.04	51,239.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,283.33	14,283.33	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,000.00	12,000.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,245.00	2,245.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	79,767.37	79,767.37	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	79,767.37					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/79,767.37		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
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